

Instructions for Preparing Motor Fuels Schedules

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I. Overview of Motor Fuels Schedules

Purpose of Motor Fuels Schedules

Schedules provide the detail needed by motor fuels taxpayers, reporters, and refund claimants (all referred to as filers) to compute and support their tax returns, reports, and claims for refund (filings). Schedules are required for the completion of all tax forms. By statute, supporting schedules must be filed at the same time the filing is made. Board of Equalization (BOE) staff uses the information on the schedules to verify that amounts are reported timely and accurately and also to verify that information pertaining to transactions between companies is properly reported.

Uniformity

The BOE has adopted uniform forms, schedules, mode codes, and product codes as published by the Federation of Tax Administrator's Motor Fuel Tax Section. By adopting uniform forms and codes, the BOE is helping to standardize reporting throughout the nation to minimize industry costs of reporting and to ensure that information can be readily exchanged between other government agencies. All required data must be presented in the format as specified by the BOE.

Who is Required to File Schedules

The following table specifies the types of filers required to file schedules, and the relevant form number, return/report each is required to file.

TYPE OF FILER	FORM NUMBER	RETURN/REPORT
Diesel Fuel Supplier (DD)	BOE-501-DD	<i>Supplier of Diesel Fuel Tax Return</i>
Motor Vehicle Fuel Supplier (PS)	BOE-501-PS	<i>Supplier of Motor Vehicle Fuel Tax Return</i>
Exempt Bus Operator (DB)	BOE-501-DB	<i>Exempt Bus Operator Diesel Fuel Tax Return</i>
Aircraft Jet Fuel Dealer (MJ)	BOE-501-MJ	<i>Aircraft Jet Fuel Dealer Tax Return</i>
Vessel/Barge/Pipeline/Train Operator (PC)	BOE-506-PC	<i>Petroleum Carrier Report</i>
Terminal Operator (PO)	BOE-506-PO	<i>Terminal Operator Report</i>
Train Operator (PT)	BOE-506-PT	<i>Train Operator Information Report</i>
Diesel Fuel User (DU)	BOE-770-DU	<i>Diesel Fuel Claim for Refund on Nontaxable Uses</i>
Diesel Fuel Ultimate Vendor (DV)	BOE-770-DV	<i>Diesel Fuel Ultimate Vendor Report/Claim for Refund</i>
Diesel Fuel Ultimate Vendor-Weekly (DVW)	BOE-770-DVW	<i>Diesel Fuel Tax Claim for Refund-Sales to Ultimate Purchasers</i>
Diesel Fuel Nontaxable Sales (DZ)	BOE-770-DZ	<i>Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel</i>

How to File

The BOE is currently implementing an Electronic Implementation Plan with the goal of receiving all tax filings electronically. All of the forms listed above are eligible to be filed electronically as part of the Motor Fuels eFiling Program. Additional information on the Motor Fuels eFiling Program is available on the BOE website at www.boe.ca.gov/elecsrv/efiling/efilemotorfuels.htm.

Instructions for Preparing Returns or Reports Based on Supporting Schedules

The instructions for preparing these filings are included with each filing form and are not part of this document. These forms are available on the BOE website at www.boe.ca.gov/sptaxprog/sptaxforms.htm.

Schedule Types

Generally, there are two types of schedules required to support filings. The schedules are available on the BOE website at www.boe.ca.gov/sptaxprog/sptaxforms.htm. The schedules are:

- BOE-810-FTF, *Disbursement Schedule*
- BOE-810-FTG, *Receipt Schedule*

Specific schedules for the Petroleum Carrier, Terminal Operator, and Train Operator reports are discussed in Section XI of this document.

II. Completion of Schedules

Header Information

Complete the information at the top of each schedule by entering the legal name as shown on the face of the return, account number, schedule code, product code, and month/year of the return. Filers are responsible for ensuring that all of these fields are properly completed before submitting their filings.

Schedule Codes

In order to complete the schedules, filers must provide the appropriate schedule codes by filling in block (c) when completing either the disbursement or receipt schedule. Filers must begin a new page each time the schedule code or product code changes. In general, schedule codes are used to categorize a transaction as being taxable, tax-paid, nontaxable, or exempt. Not all schedule codes are applicable on all types of filings, as discussed in Sections VIII, IX, X, XI, and XII.

Product Codes

Filers must complete block (d) of each schedule by entering the code of the product being reported. Filers must begin a new page each time a product code changes, even if the schedule code does not change. The most current listing of product codes is available on the BOE website in numeric order on BOE-810-FTA, *Product Code Table (Sorted by Product Code)*. The same list is provided by product description on BOE-810-FTB, *Product Code Table (Sorted by Product Type)*. These forms also show which product types may be reported by each type of filer. See Section III for Product Type descriptions.

Column Instructions

The columns provided on the receipt schedule and disbursement schedule are used to report detailed transactional data and are laid out similarly on each schedule. The only difference is whether buyer or seller information is required in columns (5) and (6). Each receipt and disbursement must be reported on a properly headed schedule. In general, the information required in the schedule columns is:

- (1) **Carrier Name.**
- (2) **Carrier FEIN.** The carrier's Federal Employer Identification Number (FEIN) must be included on the schedule. If you do not have the applicable FEIN, you may substitute the applicable BOE account number until you are able to obtain the FEIN.
- (3) **Mode.** See Section IV for Mode Codes list.
- (4) **Point of Origin and Point of Destination.** Enter Terminal Control Number (TCN) for rack removals. For bulk plant withdrawals or other receipts and deliveries, enter the two-character U.S. Postal state or foreign country abbreviation. A list of valid postal codes is available on the BOE website on BOE-810-FTC, *Postal Abbreviations Table*. Aircraft Jet Fuel Dealers and Petroleum Carriers may have additional reporting options for this field. See specific schedule instructions for details.
- (5) **Seller's** (receipt schedule) or **Buyer's** (disbursement schedule) **Name.**
- (6) **Seller's or Buyer's FEIN.** The buyer's or seller's FEIN must be included on the schedule. If you do not have the applicable FEIN, you may substitute the applicable BOE account number until you are able to obtain the FEIN.
- (7) **Document Date.** Enter the date of the document identified in column (8) in "mm/dd/yy" format. Report the document date as provided by the terminal operator on the terminal-produced bill of lading (BOL). If the transaction is not a rack removal, and a BOL is not available, a shipping document or manifest may be used. In the case of a refund claim form, it may be a sales or purchase invoice. All parties to the transaction must report the same document date to the BOE.
- (8) **Document Number.** Enter the BOL number issued at the terminal when product is removed over the rack. In the case of bulk plant removals or in the case of tax-paid schedules, it may be a sales/purchase invoice number. All parties to the transaction must report the same document number to the BOE.
- (9) **Net Gallons** means liquid product measured in U.S. gallons corrected to a temperature of sixty degrees (60°) Fahrenheit or fifteen degrees (15°) Celsius and to a pressure of fourteen and seven tenths (14.7) pounds per square inch (psi).
- (10) **Gross Gallons** means the total product measured in U.S. gallons without temperature or barometric adjustments (not required, but the BOE requests that this field be completed if available).
- (11) **Billed Gallons** means the U.S. gallon of (231) cubic inches or the volumetric gallon adjusted to sixty degrees (60°) Fahrenheit when the invoice or settlement is made on the temperature corrected gallons.
- (12) **Tax Rate.** Enter the tax rate when reporting any purchase or credit schedule transaction where the tax rate paid on the purchase of the fuel is different than the rate that corresponds with the reported transaction document date.
- (13) **Purchase Date.** Enter the purchase date when reporting any credit schedule transaction where the tax rate paid on the purchase of the fuel is different than the one that corresponds with the reported transaction document date.

Special Note on Reporting Gallons and Tax

The law requires filers to report and pay tax on the total gallons removed from the rack, entered into California or sold. To avoid underpayment of tax, and the assessment of penalty and interest, the BOE requires that total gallons, with partial gallons rounded to the nearest whole gallon but not truncated, be used as the basis for reporting and for calculating tax. In addition, filers should round tax calculations to the nearest whole dollar amount.

III. Product Code Types

The Product Code Tables, BOE-810-FTA and BOE-810-FTB, include a column entitled “product type,” which defines the category of fuel to which each product code is assigned, for example, whether the product is motor vehicle fuel or diesel fuel and whether it may be taxable or reportable. Product types will be referred to throughout this document. Following is an explanation of each “product type.” Collectively, all types listed below are referred to as “fuel.”

- **Aircraft Jet Fuel** includes aircraft jet fuel that is sold by an aircraft jet fuel dealer. For reporting purposes, the tax status of these sales is determined based on the disbursement schedule code used to report them. Jet fuel is also a “reportable product” for diesel suppliers.
- **Diesel—Taxable** includes diesel fuel that is “undyed” and suitable for use in a diesel engine. Note that this category includes biodiesel and vegetable oil and their blends. Removal of these products from the terminal rack, manufacture below the rack for personal use or sale, and import of these fuels are subject to tax unless the transaction qualifies for exemption. For reporting purposes, the tax status of these removals and imports is determined based on the schedule code used to report them.
- **Diesel—Reportable** products must be reported when they are removed, imported, or exported, but they are generally not subject to tax unless they are used as a blending component with diesel fuel. See instructions for Schedule 5W. For suppliers, examples of reportable products include aircraft jet fuel and kerosene.
- **Diesel—Exempt** includes all diesel fuel products that are “dyed” and meet the dying marker requirements as required by the Internal Revenue Service. Dyed fuel is generally not taxed when it is removed from the terminal rack or imported because it is to be sold without tax for use in a nontaxable manner, such as “off highway” use. Generally, use of this fuel on the highway will result in the imposition of the tax, interest, and penalties. Shipping or sales invoices should be properly marked “Dyed Diesel Fuel, Nontaxable Use Only, Penalty for Taxable Use.”
- **Diesel—Other** includes products that are not required to be reported and are not subject to the diesel fuel tax unless they are blended with diesel fuel or are labeled or sold as diesel fuel. Examples include marine diesel oil, marine gas oil, mineral oils, and undefined products (product code 092). If these products are blended with diesel fuel, they must be reported on Schedule 5W, and, if they are labeled and sold as diesel fuel they must be reported on Schedule 5. Terminal Operators and Petroleum Carriers, however, must report all receipts, deliveries, and disbursements of product.
- **Motor Vehicle Fuel (MVF)—Taxable** includes the products that meet the definition for motor vehicle fuel. Note that gasoline blendstocks are included in the definition of motor vehicle fuel. Removal of these products from the terminal rack and import of these products are subject to tax unless the transaction qualifies for exemption. For reporting purposes, the tax status of these removals and imports is determined based on the schedule code used to report the transactions.
- **Motor Vehicle Fuel (MVF)—Reportable** includes products that must be reported when they are removed, imported, or exported, but are generally not subject to tax unless they are used as a blending component with motor vehicle fuel. See instructions for Schedule 5W. An example of a reportable product is ethanol.
- **Motor Vehicle Fuel (MVF)—Other** includes products that are not required to be reported and are not subject to the motor vehicle fuel tax unless they are blended with, labeled as, or sold as motor vehicle fuel. Examples include methanol, miscellaneous additives, and undefined products. If these products are blended with motor vehicle fuel, they will be reported on Schedule 5W, and, if they are labeled and sold as motor vehicle fuel, they will be reported on Schedule 5. Terminal Operators and Petroleum Carriers, however, must report all receipts, deliveries, and disbursements of product.
- **Accountable—Reportable** includes product codes used by terminal operators and petroleum carriers to report products that go into or out of an “approved terminal” facility to ensure full accountability of liquids in an “approved terminal.”

IV. Mode Codes

Mode codes are required for each transaction reported. The mode codes are as follows:

Code & Description

B	Barge	PL	Pipeline
BA ¹	Book Adjustment	R	Rail
CE ²	Summary Item	RT ⁴	Removal from terminal
GS	Gas Station	S	Ship (ocean marine vessel)
J ³	Truck	ST ⁵	Stationary Transfer

BA¹ This mode is valid only on Terminal Operator Reports. Use this mode code for product reclassifications or for conversions of product at the terminal that result in a product code change. See Special Notes section for instructions on how product reclassifications or conversions should be reported.

CE² Terminal Operators may use this code in combination with product code (092) (undefined [other] products) or (122) (other blendstocks).

J³ This mode code will accept single transactions of up to 10,000 gallons. Do not combine multiple truck loads of fuel and report them as a single transaction

RT⁴ This mode code is for removal from a terminal (other than by truck or rail) for sale or consumption. A supplier should use this mode code when: a sale or transfer is made within the bulk transfer/terminal system to an unlicensed customer; the sale is to a licensed Industrial User and the removal is made from a vessel or pipeline; the removal is made from a vessel and the fuel will be consumed in the operation of the vessel; the disbursement is from a hydrant system of an airport; or the disbursement is from qualifying truck removals at a secured airport.

ST⁵ This mode code is for transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.

SCHEDULE CODES	MODE CODES									
	B	BA	CE	GS	J	PL	R	RT	S	ST
Schedule 1A				X	X		X			
Schedule 2	X	X	X		X	X	X		X	
Schedule 2A	X				X	X	X		X	
Schedule 2X					X		X			
Schedule 3A	X					X			X	
Schedule 3B	X				X	X	X	X	X	
Schedule 3X					X		X			
Schedule 3Y					X		X			
Schedule 4	X				X	X	X		X	
Schedule 5 (DD & PS)					X		X	X		
Schedule 5 (MJ)				X	X		X	X		
Schedule 5A	X					X		X	X	
Schedule 5H				X	X		X			
Schedule 5Q (DD & PS)			X		X			X		
Schedule 5Q (MJ)				X	X			X		
Schedule 5Q (DB)			X							
Schedule 5Q01 (DB)			X							
Schedule 5V					X		X	X		
Schedule 5W				X	X		X			
Schedule 5X				X	X		X			
Schedule 6F	X			X	X		X	X	X	
Schedule 6X					X		X			
Schedule 7 (DD & PS)					X		X			
Schedule 7 (MJ)	X				X	X	X		X	
Schedule 7D	X					X			X	
Schedule 7F					X		X			
Schedule 8 (DD & PS)	X			X	X		X		X	

SCHEDULE CODES	MODE CODES									
	B	BA	CE	GS	J	PL	R	RT	S	ST
Schedule 8 (MJ)	X			X	X		X	X	X	
Schedule 10A	X				X		X		X	
Schedule 10B	X				X	X	X		X	
Schedule 10C					X		X	X		
Schedule 10G					X		X			
Schedule 10I					X		X			
Schedule 10K				X	X			X		
Schedule 10Y					X	X	X	X		
Schedule 10Z					X		X	X		
Schedule 10AB					X		X	X		
Schedule 12A	X		X	X	X		X			
Schedule 12B	X		X	X	X		X			
Schedule 12C			X							
Schedule 13A					X		X			
Schedule 13B				X	X		X			
Schedule 13C	X			X	X		X			
Schedule 13D				X	X		X			
Schedule 13E				X	X		X			
Schedule 13G					X		X			
Schedule 13J			X							
Schedule 13J5 (DU)			X							
Schedule 13J6 (DU)			X							
Schedule 13J7 (DU)			X							
Schedule 13J8 (DU)			X							
Schedule 13J9 (DU)			X							
Schedule 13M	X			X	X	X	X	X	X	
Schedule 13N	X		X		X		X			
Schedule S02A			X							
Schedule S03A			X							
Schedule S04			X							
Schedule S05I			X							
Schedule 14D	X					X	X		X	
Schedule 14E	X					X	X		X	
Schedule 15A	X	X	X	X	X	X	X		X	X
Schedule 15B	X	X	X	X	X	X	X	X	X	X
Schedule 15C (MJ)			X							

V. Schedule Codes

Receipt Schedules

The following table lists the receipt schedule codes and indicates the filings that relate to each schedule.

	TAX RETURNS				REFUND CLAIM FORMS			
	Diesel Supplier (DD)	Motor Vehicle Fuel Supplier (PS)	Aircraft Jet Fuel Dealer (MJ)	Exempt Bus Operator Diesel Fuel Tax Return (DB)	Diesel User (DU)	Diesel Ultimate Vendor (DV)	Diesel Ultimate Vendor - Weekly (DWW)	Diesel Nontaxable Sales (DZ)
SCHEDULE CODES								
Schedule 1A					X	X		X
Schedule 2			X					
Schedule 2A				X	X	X		X
Schedule 2X	X	X						
Schedule 3A	X	X						
Schedule 3B		X						
Schedule 3X	X	X						
Schedule 3Y	X	X						
Schedule 4			X					

Disbursement Schedules

The following table lists the disbursement schedule codes and indicates the filings that relate to each schedule.

	TAX RETURNS				REFUND CLAIM FORMS			
	Diesel Supplier (DD)	Motor Vehicle Fuel Supplier (PS)	Aircraft Jet Fuel Dealer (MJ)	Exempt Bus Operator Diesel Fuel Tax Return (DB)	Diesel User (DU)	Diesel Ultimate Vendor (DV)	Diesel Ultimate Vendor-Weekly (DWW)	Diesel Nontaxable Sales (DZ)
SCHEDULE CODES								
Schedule 5	X	X	X					
Schedule 5A	X	X						
Schedule 5H		X						
Schedule 5Q	X	X	X	X				
Schedule 5Q01				X				
Schedule 5V		X						
Schedule 5W	X	X						
Schedule 5X	X	X						
Schedule 6F	X	X						
Schedule 6X	X	X						
Schedule 7	X	X	X					
Schedule 7D	X	X						
Schedule 7F	X							
Schedule 8	X	X	X					
Schedule 10A			X					
Schedule 10B			X					
Schedule 10C	X							
Schedule 10G			X					
Schedule 10I	X							
Schedule 10K			X					
Schedule 10Y	X	X						
Schedule 10Z		X						
Schedule 10AB		X						
Schedule 12A	X	X			X	X		X
Schedule 12B	X	X			X	X		X
Schedule 12C	X	X			X	X		X
Schedule 13A	X	X				X		X
Schedule 13B	X	X						
Schedule 13C	X	X				X		X
Schedule 13D	X					X	X	
Schedule 13E	X					X	X	
Schedule 13G	X	X				X		X
Schedule 13J	X	X			X	X		X
Schedule 13J5					X			
Schedule 13J6					X			
Schedule 13J7					X			
Schedule 13J8					X			
Schedule 13J9					X			
Schedule 13M	X	X						
Schedule 13N	X	X						
Schedule 15C			X					

VI. Special Notes Section

Alternate Tax Rate Reporting

Beginning July 1, 2010, for motor vehicle fuel, and July 1, 2011, for diesel fuel, the tax rate on these products will be adjusted annually. As a result, suppliers and claimants may have transactions to report at a rate other than the current tax rate. The BOE calculates the tax due on tax returns and claim forms based on the document date of the transactions reported. However, under certain circumstances the document date may not reflect the correct tax rate.

Imports

The bill of lading (BOL) date reported in the document date field may not be the actual import date. When the difference between the BOL date and the actual import date results in a difference in the tax rate, report the correct tax rate in column (12), "Tax Rate," of the disbursement schedule and report the actual import date in column (13), "Purchase Date," of the disbursement schedule.

Credits

Suppliers and claimants may have below-the-rack inventory of tax paid fuel at a prior tax rate. Suppliers and claimants may claim the prior tax rate on credit transactions until the inventory purchased at the prior tax rate is consumed. To do so, suppliers and claimants must:

1. Be continuously and correctly reporting their below-the-rack inventory and sales and use on Schedules 12A, "All Other Sales or Use of Tax-Paid Fuel Below the Rack"; 12B, "All Other Sales or Use of Ex-Tax Fuel Below the Rack"; and 12C, "Ending Inventory of Below the Rack Products"; and
2. On the transaction, report the correct tax rate in column (12), "Tax Rate," of the receipt or disbursement schedule, and report the purchase date of the fuel in column (13), "Purchase Date," of the disbursement schedule.

Ultimate Vendors

Ultimate Vendors may not claim transactions at a prior tax rate on a weekly claim form. Transactions claimed at a prior tax rate may only be claimed on a monthly, quarterly, or yearly claim form.

Special Rules for Biodiesel

Biodiesel is considered to be a diesel fuel and is taxable as such. Straight vegetable oil (SVO) and waste vegetable oil (WVO) are included in the definition of biodiesel. If you blend or manufacture biodiesel for your own use, the tax is due when you put the biodiesel in the fuel tank of your vehicle. If you blend or manufacture biodiesel for retail sale, tax is due at the time of the conversion and/or blending. If you are a registered Fuel Production Facility, tax is due when the fuel is removed at the rack. For both retail sales and personal use, the ex-tax portion should be reported on Schedule 5W. Suppliers at a Fuel Production Facility will report the sale on Schedule 5 or other appropriate disbursement schedule. The Fuel Production Facility will also report receipts and disbursements of biodiesel and its components on a Terminal Operator Report. For more information regarding biodiesel, refer to publication 96, *Biodiesel and California Tax*.

Supplier Reporting Requirements for Aircraft Jet Fuel

If you are licensed in California as a Supplier of diesel fuel and you have aircraft jet fuel transactions, you are required to report this activity on your BOE-501-DD, *Supplier of Diesel Fuel Tax Return*.

Reporting Requirements for Transmix

If you are licensed in California as a Supplier of motor vehicle or diesel fuel and you have transmix sales or movements, these must be reported on your Supplier returns. All transmix removals must be reported by the Terminal Operator and the Supplier. Terminal Operators must account for all removals of transmix on Schedule 15B (Terminal Operator Disbursements by Position Holder). Suppliers must report as follows:

- For transmix moved over the rack that does not meet the definition of gasoline blendstock (defined as a product that can, without further processing, be used in producing finished gasoline), report the transmix on Schedule 6F or one of the other exempt schedules on BOE-501-DD, *Diesel Supplier Return*.
- For transmix that meets the definition of gasoline blendstock, use Schedule 10AB or 10Z on BOE-501-PS, *Motor Vehicle Fuel Supplier Return*, whichever applies. Sales reported on 10AB should be supported by a valid exemption certificate when the transmix will not be used to produce a finished gasoline.
- For transmix that meets the definition of gasoline blendstock and that is leaving a terminal for export, use Schedule 7 or 7D on the BOE-501-PS, *Motor Vehicle Fuel Supplier Return*.
- For transmix that is being sold as gasoline or diesel, reclassify the transmix to the applicable product code and report it on the appropriate supplier return and schedule.

Reporting Requirements for Product Reclassifications

Proper reporting of product reclassifications at the terminal requires a book adjustment on BOE-506-PO, *Terminal Operator Report*. For example, if the terminal receives gasoline (065) and ethanol (241), blends them, and distributes the resulting product as gasohol (140), you would report the transaction as follows:

1. Report all terminal receipts Schedule 15A of (065) and (241);
2. Report a terminal disbursement Schedule 15B book adjustment (BA) for the total gallons of (065) blended into (140);
3. Report a terminal disbursement Schedule 15B book adjustment (BA) for the total gallons of (241) blended into (140);
4. Report a terminal receipt Schedule 15A book adjustment (BA) for the total gallons of (140); and
5. Report all terminal disbursements Schedule 15B of (140).

You may use this method to summarize all transactions during a reporting period or on a transaction-by-transaction basis for each disbursement of the reclassified product.

Terminal Operator Reporting Requirements for Transactions at Airports

Terminal Operator transactions at airports have some unique reporting circumstances, including hydrant fueling systems and IRS-identified secured terminals.

Hydrant fueling systems

Hydrant fueling systems consist of aboveground or underground fuel storage tanks; a pump house containing pumps, control valves, and filters; fuel distribution pipe; and refueling stands near the aircraft. The refueling stand is a loading arm or an underground metal or fiberglass "hydrant" fuel pit. You may summarize your hydrant fueling system distributions each day by position holder. Report the summarized transactions on the Terminal Disbursements Schedule (15B) and use the GS or RT mode code.

IRS-secured terminals

California airports that include a secured area are Oakland International, Ontario International, San Diego International, and San Francisco International. These terminals may summarize qualifying truck removals each day by position holder. Report the summarized transactions on the Terminal Disbursements Schedule (15B) and use the GS or RT mode code.

Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations

When reporting sales made to exempt entities for which credits are claimed on Schedules 13B through 13E, if the exempt purchaser has purchased the fuel at a cardlock or retail service station, a summary amount for each customer for all transactions on your billing document (invoice or statement) may be claimed during the reporting period. The summary amount must be reported for each individual customer, not as a single total for all customers. **Do not enter individual line items from your billing document**, as this will require more verification time and require BOE staff to contact you to correct your reporting. For summary information, only the information requested in columns (3), and (5) through (11) is required.

VII. Contact the BOE

Contact the BOE

If you have any questions about the schedule instructions or reporting requirements, contact the Special Taxes and Fees, Data Analysis Section at

Phone: 916-322-9669

Email: BOEMFeFile@boe.ca.gov

Mail: Board of Equalization
Data Analysis Section, MIC:30
PO Box 942879
Sacramento, CA 94279-0030

DISCLAIMER: This document summarizes the law and applicable regulations in effect when it was published. However, changes in the law or regulations may have occurred. If there is a conflict between this document and the law, decisions will be based on the law.

VIII. Supplier Schedules

Receipt Schedules

Receipt Schedules—Schedules 2X through 3Y

These schedules are used to report receipt of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

Schedule 2X—Fuel Received from Suppliers on Exchange Agreements Tax Unpaid (DD and PS Filers)

Note: Schedule code 2X is only valid for filers participating in two-party exchanges and is only available to filers participating in the Motor Fuels Electronic Filing Program (eFiling) .

Schedule code 2X is used by the receiving supplier in a two-party exchange to report the tax-free receipts on exchange. You must meet the following requirements to qualify for tax-free receipt of fuel under a two-party exchange:

- All parties must file electronically (including terminal operator).
- The two-party exchange is the subject of a written contract between the delivering supplier and the receiving supplier.
- The receiving supplier must report the two-party exchange and remit any tax due on a timely filed tax return.
- The receiving supplier, delivering supplier, and terminal operator must all use the same bill of lading number to report the transaction.
- The receiving supplier, delivering supplier, and terminal operator must all use the same fuel type to report the transaction.
- The receiving supplier, delivering supplier, and terminal operator must all report reversals of previously reported exchanges with identical correcting information.
- The receiving supplier must report the tax-free receipt of fuel from the delivering supplier.
- The receiving supplier must report the rack removal of the fuel.
- The receiving supplier and delivering supplier must be registered as suppliers.
- The Trading Partner Agreement (TPA) includes two-party exchange activity notification.

Special Note: Please refer to *Motor Vehicle Fuel Tax Regulation 1125* and *Diesel Fuel Tax Regulation 1423*, available on the BOE website at www.boe.ca.gov/sptaxprog/sptaxregs.htm, for complete information on participating in two-party exchange agreements.

Schedule 3A—Imports Above the Terminal Rack (DD and PS Filers)

Schedule code 3A is used to report ex-tax gallons of fuel imported above the California terminal rack.

Schedule 3B—Imports of Out-of-State Tax-Free Motor Vehicle Fuel Blendstocks to an Approved Refinery or Terminal (PS Filers)

Schedule code 3B is used to report entries of gasoline blendstocks that are received at an approved terminal or refinery if the enterer (the person owning the fuel when it crosses state lines) is a licensed motor vehicle fuel supplier.

Schedule 3X—Imports Below the Terminal Rack Subject to Tax (DD and PS Filers)

Schedule code 3X is used to report fuel that is subject to tax and imported below the terminal rack into California.

Special Note: An “Enterer” includes any person who is the importer of record with respect to diesel fuel or motor vehicle fuel. If there is no importer of record, the owner of the fuel at the time it is brought into this state is the enterer. The enterer is responsible for reporting the import on this schedule.

Schedule 3Y—Imports Below the Terminal Rack Not Subject to Tax (DD and PS Filers)

Schedule code 3Y is used to report fuel that is not subject to tax, including aircraft jet fuel, ethanol, and kerosene, and imported below the terminal rack into California.

Special Note: An “Enterer” includes any person who is the importer of record with respect to diesel fuel or motor vehicle fuel. If there is no importer of record, the owner of the fuel at the time it is brought into this state is the enterer. The enterer is responsible for reporting the import on this schedule.

Disbursement Schedules

Taxable Schedules—Schedules 5 through 5X

These schedules are used to report taxable removals of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

Schedule 5—Fuel Removed Subject to Tax (DD and PS Filers)

Schedule code 5 is used to report all taxable removals of fuel from a California terminal rack.

Schedule 5A—Fuel Sold Above the Rack to Unlicensed Parties (DD and PS Filers)

Schedule code 5A is used to report gallons of taxable fuel sold to unlicensed parties above the rack.

Schedule 5H—Fuel Sold Originating Tax Collected (PS Filers)

Schedule code 5H is used to offset the credit gallons claimed on Schedules 13A, 13B, 13C, 13G, 13J, 13M, and 13N that would create a credit/refund return. All credit transactions must be claimed on the appropriate schedule, but Supplier of Motor Vehicle Fuel Returns may not result in a credit/refund amount. Schedule 5H provides a method to offset the excess credit gallons. A claim for refund should be filed with the State Controller's Office for all gallons reported on Schedule 5H. Transactions reported on Schedule 5H must exactly match the transaction being offset as claimed on the credit schedule.

Schedule 5Q—Gallons Used in a Taxable Manner (DD and PS Filers)

Schedule code 5Q is used to report fuel used by you in a taxable manner. Transactions may be reported as summarized daily, weekly, or monthly totals. If summarizing, the document date should be the last day of the summarized period.

Schedule 5V—Ex-Tax Gallons of Blendstocks Resold to Persons Not Furnishing an Exemption Certificate (PS Filers)

Schedule code 5V is used to report ex-tax gallons of gasoline blendstocks entered, removed from a California terminal rack, or purchased with an exemption certificate and then resold to a person not furnishing an exemption certificate.

Schedule 5W—Untaxed Products Blended with or Added to Fuel, Resulting in a Product Which is Used as or is Usable as, a Taxable Fuel (DD and PS Filers)

Schedule code 5W is used to report ex-tax gallons of products blended with, or added to, products classified as "Diesel - Taxable" or "Motor Vehicle Fuel - Taxable" that results in a product that was used as, or is usable as, diesel fuel or motor vehicle fuel. Report only the blend product portion (in gallons), not the combination of the blend product and the previously taxed fuel.

Special Note: Suppliers selling, manufacturing, importing, or using biodiesel or vegetable oil; see Section VI, "Special Notes Section" of this document.

Schedule 5X—Gallons Delivered Partially Taxed (DD and PS Filers)

Schedule code 5X is used to report the difference between tax-charged gallons sold to customers and tax-paid gallons purchased from suppliers when tax is charged on one volumetric measurement, but paid on another creating an excess tax reimbursement situation. For example, tax paid on net gallons purchased from suppliers, but tax charged on gross gallons sold to customers. Transactions may be reported by customer as a summarized daily, weekly, or monthly total. If summarizing, the document date should be the last day of the summarized period.

Special Note: This schedule may not be used to claim a credit on gallons where the volumetric measurement on which tax is charged is less than the measurement on which tax was paid.

Exemption Schedules

Exemption Schedules—Schedules 6F through 10AB

These schedules are used to report exempt removals of fuel that do not impact the tax calculation of the filing. It is important for accountability purposes that all exempt transactions are reported and that the exemption schedules are filled out completely.

Schedule 6F—Reportable Products Removed Not Subject to Tax (DD and PS Filers)

Schedule code 6F is used to report fuel removed from a California terminal rack and sold in California that are not subject to tax and were not reported on any other tax exempt schedule.

- a. **Diesel Suppliers (DD Filers)** reportable products include dyed diesel fuel, jet fuel, transmix, and kerosene.
- b. **Motor Vehicle Fuel Suppliers (PS Filers)** may report blendstocks on Schedule 6F if the transaction qualifies as exempt under Revenue and Taxation Code section 7401(a)(7). A destination TCN is required for these transactions.

Schedule 6X—Gallons Delivered to Suppliers on Exchange Agreements (DD and PS Filers Participating in Two-Party Exchanges Only.)

Note: Schedule code 6X is only valid for filers participating in two-party exchanges and is only available to filers participating in the Motor Fuels Electronic Filing Program (eFiling).

Schedule code 6X is used by the delivering supplier in a two-party exchange to report a tax-free delivery to a receiving supplier. You must meet the following requirements to qualify for tax-free deliveries of fuel under two-party exchanges:

- All parties must file electronically (including terminal operator).
- The two-party exchange is the subject of a written contract between the delivering supplier and the receiving supplier.
- The receiving supplier must report the two-party exchange and remit any tax due on a timely filed tax return.
- The receiving supplier, delivering supplier, and terminal operator must all use the same bill of lading number to report the transaction.
- The receiving supplier, delivering supplier, and terminal operator must all use the same fuel type to report the transaction.
- The receiving supplier, delivering supplier, and terminal operator must all report reversals of previously reported exchanges with identical correcting information.
- The delivering supplier must report the two-party exchange to the terminal operator and identify the receiving supplier.
- The delivering supplier must report the tax-free delivery to the receiving supplier on Schedule 6X.
- The two-party exchange transactions must be reported timely.
- The receiving supplier and delivering supplier must be registered as suppliers.
- The Trading Partner Agreement (TPA) includes two-party exchange activity notification.

Special Note: Please refer to *Motor Vehicle Fuel Tax Regulation 1125* and *Diesel Fuel Tax Regulation 1423*, available on the BOE website at www.boe.ca.gov/sptaxprog/sptaxregs.htm, for complete information on participating in two-party exchange agreements.

Schedule 7—Fuel Removed and Exported Tax Exempt (DD and PS Filers)

Schedule code 7 is used to report ex-tax gallons of fuel removed from a California terminal rack and exported out of California. Qualifying gallons exported are those which, according to the contract of sale, are required to be shipped to a point outside this state by: (1) facilities operated by the supplier; (2) delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or (3) delivery by the supplier to any vessel clearing from a port of this state for a port outside this state, and the fuel is actually exported from this state. The destination entered in column (4) of the disbursement schedule must be a valid two-character Postal Service abbreviation or TCN outside the State of California. A list of valid postal abbreviations is available on BOE-810-FTC, *Postal Abbreviations Table*, available on the BOE website at www.boe.ca.gov/sptaxprog/pdf/boe810ftc.pdf.

Schedule 7D—Exports Above the Terminal Rack (DD and PS Filers)

Schedule code 7D is used to report fuel exported out of California above the terminal rack.

Schedule 7F—Exports of Reportable Products Below the Terminal Rack (DD Filers)

Schedule code 7F is used to report exports of tax-exempt gallons of fuel exported out of California below the terminal rack. An example of a taxable diesel fuel product that may be reported on Schedule 7F is fuel originally removed under an exemption certificate that is subsequently exported out of California.

Schedule 8—Fuel Removed and Sold to the United States Government Tax Exempt (DD and PS Filers)

Schedule code 8 is used to report exempt sales of fuel to the United States Government. The sales qualifying for exemption vary by type of filer.

- a. **Diesel Fuel Suppliers (DD)** use Schedule code 8 to report tax-exempt gallons of fuel removed from a California terminal rack and sold to the U.S. Government, its agencies, or instrumentalities. Filers must retain a copy of the government purchase order or contract authorizing the purchase. It is important to note that DD filers must use Schedule code 13C to claim credits for tax-paid diesel fuel sold to the U.S. Government from cardlocks or retail service stations.
 - b. **Motor Vehicle Fuel Suppliers (PS)** use Schedule code 8 to report tax-exempt gallons of fuel removed from a California terminal rack and sold to the United States Armed Forces for use in ships or aircraft, or for use outside this state.
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Schedule 10C—Fuel Removed and Sold to Exempt Bus Operators Tax Exempt (DD Filers)

Schedule code 10C is used to report gallons of fuel removed from a California terminal rack and sold to an exempt bus operator. To sell fuel tax-exempt to an exempt bus operator, the filer must obtain and keep on file a complete and valid exemption certificate, BOE-231-DB, *Certificate of Exempt Bus Operation*, from the buyer. The exemption certificate must be renewed annually, and the buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. Filers who do not maintain up-to-date exemption certificates may not be granted an exemption. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 10I—Fuel Removed and Sold for Use on Farms Tax Exempt (DD Filers)

Schedule code 10I is used to report gallons of fuel removed from a California terminal rack and sold to an ultimate purchaser who uses the fuel on a farm for farming purposes. To sell diesel fuel tax exempt to an ultimate purchaser, the filer must obtain and keep on file a complete and valid exemption certificate, BOE-608, *Certificate of Farming Use*, from the buyer. The exemption certificate must be renewed annually, and the buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. Filers who do not maintain up-to-date exemption certificates for farming use may not be granted an exemption. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 10Y—Fuel Removed and Sold to Train Operators Tax Exempt (DD and PS Filers)

Schedule code 10Y is used to report gallons of fuel removed from a California terminal rack and sold to a train operator tax exempt. To sell the fuel tax exempt to a train operator, a filer must obtain and keep on file a complete and valid exemption certificate, BOE-231-PT, *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*, from the buyer.

Schedule 10Z—Gasoline Blendstocks Removed Tax Exempt Not in Connection with a Sale Which Will Not Be Used to Produce Finished Gasoline (PS Filers)

Schedule code 10Z is used to report gallons of gasoline blendstocks removed from a California terminal rack which you used to produce a product other than finished gasoline.

Schedule 10AB—Gasoline Blendstocks Removed Tax Exempt in Connection With a Sale When the Buyer Has Issued a Certificate Stating the Blendstocks Will Not Be Used to Produce Finished Gasoline (PS Filers)

Schedule code 10AB is used to report gallons of gasoline blendstocks removed from a California terminal rack in connection with a sale when the buyer has issued a certificate stating the gasoline blendstocks will not be used to produce finished gasoline.

Below the Rack Activity Schedules**Schedules 12A through 12C**

These schedules are used to account for sales, use, and inventory of fuel owned “below the rack.” If you have tax-paid fuel below the rack on which you paid a different tax rate than the rate applicable to the document date on the claimed credit transaction, you may report the purchase date and the rate of tax you paid on the purchase on the applicable Schedule 13 transaction to claim a credit at the tax rate that you paid. *If you are claiming a refund at the prior tax rate, you must have reported your below-the-rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. For example, to claim a credit transaction at the prior tax rate in the September 2011 period, you would need to report these schedules for the June 2011 period and all subsequent periods.*

Schedule 12A—All Other Sales or Use of Tax-Paid Fuel Below the Rack (DD and PS Filers)

Schedule code 12A is used to report the tax-paid fuel used or sold by you below the rack. **Do not include fuel claimed on credit schedules.** Transactions may be reported as summarized daily, weekly, or monthly totals. Use must be reported separately from sales. When reporting use, use mode code (CE), document ID “USEMMDDYY” where MMDDYY is the reporting period in the month/month, day/day, year/year format; for example, August 31, 2010 is 083110 – USE083110. Report the last day of the summarized period for the document date.

Schedule 12B—All Other Sales or Use of Ex-Tax Fuel Below the Rack (DD and PS Filers)

Schedule code 12B is used to report the ex-tax fuel used or sold by you below the rack. Ex-tax fuel includes dyed diesel fuel. Transactions may be reported as summarized daily, weekly, or monthly totals. Use must be reported separate from sales. When reporting use, use mode code (CE), document ID “USEMMDDYY” where MMDDYY is the reporting period in the month/month, day/day, year/year format; for example, August 31, 2010 is 083110 – USE083110. Report the last day of the summarized period for the document date.

Schedule 12C—Ending Inventory of Below-the-rack Products (DD and PS Filers)

Schedule code 12C is used to report gallons of ending physical inventory at each tax rate for every product held in below-the-rack storage, including transport vehicles, in net gallons at the end of the reporting period. Use mode code (CE), document ID “INVMMD-DYY” where MMDDYY is the reporting period in the month/month, day/day, year/year format; for example, August 31, 2010 is 083110. Report the last day of the summarized period for the document date.

Tax-Paid Credit Schedules

Schedules 13A through 13N

These schedules are used to claim a tax-paid credit or refund for fuel sold on which the fuel tax reimbursement was not collected. See specific schedule descriptions to determine which types of tax-paid transactions may be claimed.

- a. **Diesel Fuel Suppliers (DD)** The taxable gallons on line 1 may be a negative amount and the BOE will refund the tax.
 - b. **Motor Vehicle Fuel Suppliers (PS)** The taxable gallons on line 1 of the *Motor Vehicle Fuel Supplier Return* can not be a negative amount. If transactions claimed on tax-paid credit schedules result in the taxable gallons on line 1 being negative, then a sufficient number of transactions claimed on tax-paid credit schedules to bring the line 1 amount to zero or a positive amount must also be reported on Schedule 5H. All activities reportable on a tax-paid credit schedule must be reported. Schedule 5H provides a method to offset the excess credit gallons. A claim for refund should be filed with the State Controller’s Office for all gallons reported on Schedule 5H. Transactions reported on Schedule 5H must exactly match the transaction being offset as claimed on the tax-paid credit schedule.
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Schedule 13A—Tax-Paid Fuel Exported (DD and PS Filers)

Schedule code 13A is used to report gallons of tax-paid fuel exported below the California terminal rack on which the fuel tax reimbursement was not collected. To qualify for this credit, the tax-paid fuel must be exported to a point outside this state by: (1) facilities operated by the supplier; (2) delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or (3) delivery by the supplier to any vessel clearing from a port of this state for a port outside this state, and the fuel must actually be exported from this state. If the reporting filer exported fuel to its own company, list the company name and FEIN in columns (5) and (6).

Schedule 13B—Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card (DD and PS Filers)

Schedule code 13B is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to a consulate officer or employee using a credit card. If the filer delivers the fuel, the filer must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations” in Section VI, “Special Notes Section” of this document.

Schedule 13C—Tax-Paid Fuel Sold to the United States Government (DD and PS Filers)

Schedule code 13C is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to the United States Government. Sales qualifying for exemption vary by type of filer.

- a. **Diesel Suppliers (DD)** use Schedule code 13C to report gallons of tax-paid diesel fuel sold, without collecting the fuel tax reimbursement, to the U.S. Government, its agencies, or instrumentalities. The filer must retain a copy of the government purchase order or remittance advice authorizing the purchase. Diesel fuel pumped into the tank of a U.S. Government vehicle is only exempt if purchased with a credit card belonging to the U.S. Government. If the purchaser pays for the diesel fuel with cash or uses a personal credit card, the diesel fuel tax is due. If the filer delivers the fuel, all columns must be completed on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales” in Section VI, “Special Notes Section” of this document.
 - b. **Motor Vehicle Fuel Suppliers (PS)** use Schedule code 13C to report gallons of tax-paid aviation fuel sold, without collecting the fuel tax reimbursement, to the Armed Forces of the United States for use in aircraft or for use outside this state. If the filer delivers the fuel, all columns must be completed on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations” in Section VI, “Special Notes Section” of this document.
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Schedule 13D—Tax-Paid Fuel Sold for Use on Farms (DD Filers)

Schedule code 13D is used to report gallons of tax-paid fuel sold without fuel tax reimbursement to ultimate purchasers, who use the fuel on a farm for farming purposes. Filers reporting these sales must obtain and keep on file a complete and valid exemption certificate, BOE-608, *Certificate of Farming Use*, from the buyer. The exemption certificate must be renewed annually and the buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. If the filer delivers the fuel, it must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations” in Section VI, “Special Notes Section” of this document. Filers who do not maintain up-to-date exemption certificates for farming use may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 13E—Tax-Paid Fuel Sold to Exempt Bus Operators (DD Filers)

Schedule code 13E is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to exempt bus operators. Filers reporting these sales must obtain and keep on file a complete and valid exemption certificate, BOE-231-DB, *Certificate of Exempt Bus Operation*, from the buyer. The exemption certificate must be renewed annually, and the buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. If the filer delivers the fuel, it must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations” in Section VI, “Special Notes Section” of this document. Filers who do not maintain up-to-date exemption certificates for Exempt Bus Operators may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 13G—Tax-Paid Fuel Sold to Train Operators (DD and PS Filers)

Schedule code 13G is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to a train operator. To sell tax-paid fuel without collecting the fuel tax reimbursement to a train operator, the filer must obtain and keep on file a complete and valid exemption certificate, BOE-231-PT, *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*, from the buyer. The buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. Filers who do not maintain up-to-date exemption certificates for train operators may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 13J—Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Schedule (DD and PS Filers)

Schedule code 13J is used to claim gallons of tax-paid fuel used in an exempt manner that can not be claimed on any other credit schedule. Transactions may be claimed as summarized daily, weekly, or monthly totals.

Schedule 13M—Tax-Paid Fuel Removed From a Terminal (DD and PS Filers)

Schedule code 13M is used to claim gallons of fuel removed from a terminal on which the tax has already been paid. Transactions must also be reported on the correct disbursement schedule (Schedules 5, 5W, 7, 7F, 8, 10C, 10I, 10Y, 10Z, or 10AB). Transactions reported on Schedule 13M must exactly match the corresponding disbursement transaction for which the credit is being claimed.

Schedule 13N—Tax-Paid Fuel Used to Manufacture Other Products (DD and PS Filers)

Schedule code 13N is used to claim gallons of tax-paid fuel used to manufacture other products, for example, bunker fuel. Transactions may be reported as summarized daily, weekly, or monthly totals. If summarizing, the document date should be the last day of the summarized period.

Summary Schedules

The following table lists the summary schedule codes and indicates the filings that utilize each schedule code. Following the table is an explanation of the schedule codes and how each is used.

	TAX RETURNS	
	Diesel Supplier (DD)	Motor Vehicle Fuel Supplier (PS)
SCHEDULE CODES		
Schedule S02A	X	X
Schedule S03A	X	X
Schedule S04A	X	
Schedule S05I	X	X

Summary schedules are only used by Suppliers of Diesel Fuel (DD) and Suppliers of Motor Vehicle Fuel (PS) to report transactions that are not required to be reported in detail and cannot be reported on any other schedule. To report a summary item, filers will need to use a disbursement schedule. For each summary item, filers enter the summary code, product code, mode code (the mode code on all summary items should be CE), and the total billed gallons. A separate summary schedule is needed for each product reported in summary. Report only one entry for each summary code. Detail is not required. Summarize all transactions into one grand total for each product code and report only one transaction for each summary code. Documentation supporting all amounts reported on a summary schedule should be maintained.

Schedule S02A—(Taxes) (DD and PS Filers)

Use summary Schedule code S02A to report miscellaneous fuel that is subject to tax and can not be reported on any transaction schedule.

Schedule S03A—(Tax Credit) (DD and PS Filers)

Use summary Schedule code S03A to report miscellaneous tax-paid fuel qualifying for credits that can not be reported on any transaction schedule.

Schedule S04—(Bad Debt Write-Off) (DD Filers)

Use summary Schedule code S04 to claim a bad debt write-off. This write-off is only applicable to suppliers of diesel fuel on BOE-501-DD, *Supplier of Diesel Fuel Tax Return*. Enter the total gallons of tax-paid fuel that have been found worthless and charged off for income tax purposes.

Schedule S05I—(Other Exempt Removals) (DD and PS Filers)

Use summary Schedule code S05I to report all other tax-exempt diesel fuel or motor vehicle fuel removed from California terminal racks that can not be reported on any transaction schedule.

IX. Aircraft Jet Fuel Dealer Schedules

Receipt Schedules

Receipt Schedules—Schedules 2 and 4

These schedules are used to report receipt of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

Schedule 2—Instate Receipts—Purchased, Refined, or Produced (MJ Filers)

Schedule code 2 is used to report the gallons of aircraft jet fuel purchased from suppliers located in the state of California. Individual transaction detail is required on this schedule for purchases. In addition, Schedule code 2 is used to report gallons of aircraft jet fuel refined or produced by you. Gallons refined or produced by you may be reported as summarized by daily, weekly, or monthly totals. If summarizing, the document date should be the last day of the summarized period. If aircraft jet fuel is delivered to an airport location, provide the airport code, which is available on the BOE website on BOE-810-FTH, in the destination field in column (4) of the receipt schedule.

Schedule 4—Imports of Aircraft Jet Fuel (MJ Filers)

Schedule code 4 is used to report the gallons of aircraft jet fuel imported from other states. Individual transaction detail is required on this schedule. If aircraft jet fuel is delivered to an airport location, provide the airport code, which is available on the BOE website on BOE-810-FTH, in the destination field in column (4) of the receipt schedule.

Disbursement Schedules

Taxable Schedules—Schedules 5 and 5Q

These schedules are used to report taxable removals of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

Schedule 5—Taxable Gallons of Aircraft Jet Fuel Sold (MJ Filers)

Schedule code 5 is used to report sales of fuel to an aircraft jet fuel user, the gallons of aircraft jet fuel delivered in this state into the fuel tanks of aircraft, or into a storage facility from which the fuel is withdrawn for use in aircraft. For transactions involving sales for placement into an aircraft, transactions may be reported as summarized daily totals by airport location. Provide the airport code, which is available on the BOE website on BOE-810-FTH, in the destination field in column (4) of the disbursement schedule. For transactions involving sale for placement into storage, individual transaction details are required.

Schedule 5Q—Taxable Gallons of Aircraft Jet Fuel Used (MJ Filers)

Schedule code 5Q is used to report the aircraft jet fuel used by you in a taxable manner. Transactions may be reported as summarized daily totals. If summarizing, the document date should be the last day of the summarized period. Provide the airport code, which is available on the BOE website on BOE-810-FTH, in destination field in column (4) of the disbursement schedule.

Exemption Schedules

Schedules 7 through 10K

These schedules are used to report exempt removals of fuel that do not impact the tax calculation of the filing. It is important for accountability purposes that all exempt transactions are reported and that the exemption schedules are filled out completely.

Schedule 7—Aircraft Jet Fuel Exported (MJ Filers)

Schedule code 7 is used to report exports of aircraft jet fuel. Individual transaction detail is required on this schedule. The Point of Destination entered in column (4) of the disbursement schedule must be a valid two-character Postal Service abbreviation or TCN outside the State of California. A list of valid postal abbreviations is available on BOE-810-FTC, *Postal Abbreviations Table*, available on the BOE website at www.boe.ca.gov/sptaxprog/pdf/boe810ftc.pdf.

Schedule 8—Aircraft Jet Fuel Sold to the United States Government Tax Exempt (MJ Filers)

Schedule code 8 is used to report gallons of aircraft jet fuel sold to the United States Armed Forces. For transactions involving sales delivered into an aircraft, transactions may be reported as summarized daily totals by each purchaser by airport location. If summarizing, the document date should be the last day of the summarized period. Provide the airport code, which is available on the BOE website on BOE-810-FTH, in the destination field in column (4) of the disbursement schedule. For transactions involving sales into storage, individual transaction detail is required.

Schedule 10A—All Other Exempt Sales of Aircraft Jet Fuel (MJ Filers)

Schedule code 10A is used to report exempt sales of aircraft jet fuel for use other than in an aircraft. This includes sales to persons who will not use the aircraft jet fuel in an aircraft, and sales of aircraft jet fuel to wholesalers or resellers not licensed as Aircraft Jet Fuel Dealers. Individual transaction detail is required on this schedule.

Schedule 10B—Sales of Aircraft Jet Fuel to Registered Aircraft Jet Fuel Dealers (MJ Filers)

Schedule code 10B is used to report sales of aircraft jet fuel to registered California dealers of aircraft jet fuel. Individual transaction detail is required on this schedule. The purchaser's aircraft jet fuel dealer account number may be provided in column (6) in place of a FEIN.

Schedule 10G—Aircraft Jet Fuel Sold to Aircraft Manufacturers (MJ Filers)

Schedule code 10G is used to report gallons of aircraft jet fuel sold to a person engaged in the business of constructing or reconstructing by manufacture or assembly of completed aircraft, or modifying, overhauling, repairing, maintaining, or servicing aircraft. Include any gallons of aircraft jet fuel you used as an aircraft manufacturer. Individual transaction detail is required on this schedule.

Schedule 10K—Aircraft Jet Fuel Sold to Air Common Carriers (MJ Filers)

Schedule code 10K is used to report gallons of aircraft jet fuel sold to an air common carrier engaged in the business of transporting persons or property for hire or compensation under a certificate of public convenience and necessity or an all-cargo air transportation certificate issued pursuant to the authority of the laws of California, of the United States, or of any foreign government. You should keep an exemption certificate on file for each common carrier listed on Schedule 10K (see Regulation 1137). Please obtain the Certificate of Public Convenience and Necessity or All-Cargo Air Transportation Certificate, issued by the U.S. Department of Transportation (this is different from the FAA Air Carrier Certificate) from each common carrier to support the tax exempt purchase. Transactions may be reported as summarized daily totals for each purchaser by airport location code (which are available at the BOE website on BOE-810-FTH, *Airport Table Code (Sorted by Airport Code)*, or BOE-810-FTI, *Airport Table Code (Sorted by City)*). If summarizing, the document date should be the last day of the summarized period.

X. Refund Claim Schedules

Receipt Schedules

Receipt Schedules—Schedules 1A and 2A

These schedules are used to report receipt of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

Schedule 1A—Fuel Purchased Tax-Paid (DU, DV, and DZ Filers)

Schedule code 1A is used to report tax-paid purchases of fuel. All product codes classified as “Diesel-Taxable” may be reported on Schedule 1A.

Schedule 2A—Fuel Purchased Ex-Tax (DU, DV, and DZ Filers)

Schedule code 2A is used to report purchases of ex-tax fuel under an exemption certificate. *Special Note: Special Rules for Diesel User (DU)*

Claimants: You do not need to supply the information in columns (1) through (4) of the receipt schedule.

Disbursement Schedules

Below the Rack Activity Schedules—Schedules 12A through 12C

These schedules are used to account for sales, use, and inventory of fuel owned “below the rack.” If you have tax-paid fuel below the rack on which you paid a different tax rate than the rate applicable to the document date on the claimed credit transaction, you may report the purchase date and the rate of tax you paid on the purchase on the applicable Schedule 13 transaction to claim a credit at the tax rate that you paid. *If you are claiming a refund at the prior tax rate, you must have reported your below-the-rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. For example, to claim a credit transaction at the prior tax rate in the September 2011 period, you would need to report these schedules for the June 2011 period and all subsequent periods.*

Schedule 12A—All Other Sales or Use of Tax-Paid Fuel Below the Rack (DU, DV, and DZ Filers)

Schedule code 12A is used to report the tax-paid fuel used or sold by you below the rack. Do not include fuel claimed on credit schedules. Transactions may be reported as summarized daily, weekly, or monthly totals. Use must be reported separately from sales. When reporting use, use mode code (CE), document ID “USEMMDDYY” where MMDDYY is the reporting period in the month/month, day/day, year/year format; for example, August 31, 2010 is 083110 – USE083110. Report the last day of the summarized period for the document date.

Schedule 12B—All Other Sales or Use of Ex-Tax Fuel Below the Rack (DU, DV, and DZ Filers)

Schedule code 12B is used to report the ex-tax fuel used or sold by you below the rack. Ex-tax fuel includes dyed diesel fuel. Transactions may be reported as summarized daily, weekly, or monthly totals. Use must be reported separate from sales. When reporting use, use mode code (CE), document ID “USEMMDDYY” where MMDDYY is the reporting period in the month/month, day/day, year/year format; for example, August 31, 2010 is 083110 – USE083110. Report the last day of the summarized period for the document date.

Schedule 12C—Ending Inventory of Below the Rack Products (DU, DV, and DZ Filers)

Schedule code 12C is used to report gallons of ending physical inventory at each tax rate for every product held in below-the-rack storage, including transport vehicles, in net gallons at the end of the reporting period. Use mode code (CE), document ID “INVMMD-DYY” where MMDDYY is the reporting period in the month/month, day/day, year/year format; for example; August 31, 2010 is 083110. Report the last day of the summarized period for the document date.

Tax-Paid Credit Schedules

Schedules 13A through 13J9

These schedules are used to claim a refund for fuel sold on which the fuel tax reimbursement was not collected. See specific schedule descriptions to determine which types of tax-paid transactions may be claimed.

Schedule 13A—Tax-Paid Fuel Exported (DV and DZ Filers)

Schedule code 13A is used to report gallons of tax-paid fuel exported below the California terminal rack on which the fuel tax reimbursement was not collected. To qualify for this credit, the tax must be imposed on the fuel by either the current or a previous transaction, and the fuel is exported to a point outside this state by: (1) facilities operated by the supplier; (2) delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or (3) delivery by the supplier to any vessel clearing from a port of this state for a port outside this state and the fuel must actually be exported from this state. If the reporting filer exported fuel to its own company, list the company name and FEIN in columns (5) and (6).

Schedule 13C – Tax-Paid Fuel Sold to the United States Government (DV and DZ Filers)

Schedule code 13C is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to the United States Government. Sales qualifying for exemption vary by type of filer.

- a. **Diesel Ultimate Vendors (DV) and Diesel Non-Taxable Sales registrants (DZ)** use Schedule code 13C to report gallons of tax-paid diesel fuel sold, without collecting the fuel tax reimbursement, to the U.S. Government, its agencies, or instrumentalities. The filer must retain a copy of the government purchase order or remittance advice authorizing the purchase. Diesel fuel pumped into the tank of a U.S. Government vehicle is only exempt if purchased with a credit card belonging to the U.S. Government. If the purchaser pays for the diesel fuel with cash or uses a personal credit card, the diesel fuel tax is due. If the filer delivers the fuel, all columns must be completed on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales” in Section VI, “Special Notes Section” of this document.
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Schedule 13D—Tax-Paid Fuel Sold for Use on Farms (DV and DVW Filers)

Schedule code 13D is used to report gallons of tax-paid fuel sold without fuel tax reimbursement to ultimate purchasers, who use the fuel on a farm for farming purposes. Filers reporting these sales must obtain and keep on file a complete and valid exemption certificate, BOE-608, *Certificate of Farming Use*, from the buyer. The exemption certificate must be renewed annually and the buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. If the filer delivers the fuel, it must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations” in Section VI, “Special Notes Section” of this document. Filers who do not maintain up-to-date exemption certificates for farming use may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 13E—Tax-Paid Fuel Sold to Exempt Bus Operators (DV and DVW Filers)

Schedule code 13E is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to exempt bus operators. Filers reporting these sales must obtain and keep on file a complete and valid exemption certificate, BOE-231-DB, *Certificate of Exempt Bus Operation*, from the buyer. The exemption certificate must be renewed annually, and the buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. If the filer delivers the fuel, it must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations” in Section VI, “Special Notes Section” of this document. Filers who do not maintain up-to-date exemption certificates for Exempt Bus Operators may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 13G—Tax-Paid Fuel Sold to Train Operators (DV and DZ Filers)

Schedule code 13G is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to a train operator. To sell tax-paid fuel without collecting the fuel tax reimbursement to a train operator, the filer must obtain and keep on file a complete and valid exemption certificate, BOE-231-PT, *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*, from the buyer. The buyer must provide the filer with a new exemption certificate if any information on the exemption certificate changes. Filers who do not maintain up-to-date exemption certificates for train operators may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

Schedule 13J—Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Schedule (DU, DV, and DZ Filers)

Schedule code 13J is used to claim gallons of tax-paid fuel used in an exempt manner that can not be claimed on any other credit schedule. Transactions may be claimed as summarized daily, weekly, or monthly totals. DU filers may also summarize as a quarterly or yearly total. If summarizing, the document date should be the last day of the summarized period.

Schedule 13J5—Tax-Paid Fuel Used in Vessels (DU Filers)

Schedule code 13J5 is used to claim gallons of tax-paid fuel used in vessels. Transactions may be claimed as summarized daily, weekly, monthly, quarterly, or yearly totals. If summarizing, the document date should be the last day of the summarized period.

Schedule 13J6—Tax-Paid Fuel Used in Construction Equipment Exempt from Registration Operated Off-Highway (DU Filers)

Schedule code 13J6 is used to claim gallons of tax-paid fuel used during the reporting period in construction equipment that is exempt from vehicle registration and is operated within the confines of a construction project. Transactions may be claimed as summarized daily, weekly, monthly, quarterly, or yearly totals. If summarizing, the document date should be the last day of the summarized period.

Schedule 13J7—Tax-Paid Fuel Used Off-Highway (DU Filers)

Schedule code 13J7 is used to claim gallons of tax-paid fuel used to operate vehicles off the highways in this state. **Do not include fuel claimed on other schedules.** Transactions may be claimed as summarized daily, weekly, monthly, quarterly, or yearly totals. If summarizing, the document date should be the last day of the summarized period.

Schedule 13J8—Tax-Paid Fuel Used in the Operation of Power Take-Off (PTO) Equipment (DU Filers)

Schedule code 13J8 is used to claim gallons of tax-paid fuel used to operate devices mounted on the vehicle and propelled by power take-off (PTO) from the vehicle. **Do not include fuel claimed on other schedules.** Transactions may be claimed as summarized daily, weekly, monthly, quarterly, or yearly totals. If summarizing, the document date should be the last day of the summarized period.

Schedule 13J9—Tax-Paid Fuel Used in Vehicles Operated on Highways Under the Jurisdiction of the US Department of Agriculture (DU Filers)

Schedule code 13J9 is used to claim gallons of tax-paid fuel used in vehicles operated on a highway under the jurisdiction of the U.S. Department of Agriculture. To qualify for a refund, the user must have paid for or contributed to the construction or maintenance of the highway. Transactions may be claimed as summarized daily, weekly, monthly, quarterly, or yearly totals. If summarizing, the document date should be the last day of the summarized period.

XI. Information Report Schedules

Petroleum Carrier (PC), Terminal Operator (PO), and Train Operator (PT) Schedules

The following table lists the receipt, disbursement, and inventory schedule codes and indicates the information filings that relate to each schedule. Following the table is an explanation of each schedule and how it is used.

	INFORMATION REPORTS		
	Petroleum Carrier (PC)	Terminal Operator (PO)	Train Operator (PT)
SCHEDULE CODES			
Schedule 14D	X		
Schedule 14E	X		
Schedule 15A		X	
Schedule 15B		X	
Schedule 15C		X	
Schedule TO			X

Schedule 14D—Carrier Receipts (PC Petroleum Carrier)

- Vessel and Pipeline Operators use Schedule 14D to report the gallons of fuel products that they receive from a California terminal or refinery. This schedule requires that the Origin TCN be reported.
- Rail Carriers use Schedule 14D to report gallons of fuel products transported into and within the state. Rail carriers should report the city and state of origin for each transaction when the origin is not an IRS-approved terminal with a TCN.

Schedule 14E—Carrier Deliveries (PC Petroleum Carrier)

- Vessel and Pipeline Operators use Schedule 14E to report the gallons of fuel products delivered to a California terminal or refinery. This schedule requires that the Destination TCN be reported.
- Rail Carriers use Schedule 14E to report gallons of fuel products delivered in the state. Rail carriers should report the destination city and state for each transaction when the destination is not an IRS-approved terminal with a TCN.

Schedule 15A—Terminal Operator Receipts (PO Terminal Operators)

Registered Terminal Operators, including Fuel Production Facilities, use Schedule 15A to report the gallons of all fuel products received at a licensed terminal or fuel production facility in the state of California. See Section VI, “Special Notes Section,” for information on reporting requirements for product reclassifications.

Schedule 15B—Terminal Operator Disbursement by Position Holder (PO Terminal Operators)

Registered Terminal Operators, including fuel production facilities, use Schedule 15B to report the gallons of all fuel products disbursed from a licensed terminal or fuel production facility in the State of California. See Section VI, Special Notes, for information on reporting requirements for product reclassifications. Electronic filers that meet all the requirements of Regulations 1125 and 1423 may also use this schedule to report two-party exchange transactions. The receiving party FEIN must be reported to identify the transaction as a two-party exchange.

Schedule 15C—Ending Inventory by Product Code (PO Terminal Operators)

Registered Terminal Operators, including Fuel Production Facilities, use Schedule 15C to report the actual physical inventory for each product, in gross gallons at each terminal, at the end of the reporting period.

Schedule TO—Receipts Schedule Train Operator (PT Train Operators)

Train Operators use Schedule TO to report fuel that they purchase ex-tax for use in their exempt train operations.

XII. Exempt Bus Operator Schedules

Receipt Schedules

Receipt Schedules—Schedule 2A

This schedule is used to report receipt of fuel. It is important for accountability purposes that all transactions are reported and that schedules are filled out completely.

Schedule 2A—Fuel Purchased Ex-Tax

Schedule code 2A is used to report purchases of ex-tax fuel under an exemption certificate.

Disbursement Schedules

Taxable Schedules—Schedules 5Q and 5Q01

These schedules are used to report taxable removals of fuel. It is important for accountability purposes that all transactions are reported and the schedules are filled out completely.

Schedule 5Q—Ex-Tax Gallons Used in Non-Exempt Bus Operations (DB Filers)

Note: Schedule code 5Q for DB filers is only available for filers participating in the Motor Fuels Electronic Filing Program (eFiling) and **not** using the Excel workbook provided by the BOE.

Schedule code 5Q is used to report the dyed and undyed fuel purchased and used in vehicles in non-exempt bus operations. This includes dyed and undyed fuel used in charter and passenger stage operations. Transactions may be reported as summarized daily, weekly, or monthly totals. If summarizing, the document date should be the last day of the summarized period.

Schedule 5Q01—Ex-Tax Gallons Used in Exempt Bus Operations (DB Filers)

Note: Schedule code 5Q01 for DB filers is only available for filers participating in the Motor Fuels Electronic Filing Program (eFiling) and **not** using the Excel workbook provided by the BOE.

Schedule code 5Q01 is used to report the dyed and undyed diesel fuel purchased and used in exempt bus operations. This includes dyed and undyed fuel used in charter and passenger stage operations. Transactions may be reported as summarized daily, weekly, or monthly totals. If summarizing, the document date should be the last day of the summarized period.
